## IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF NORTH CAROLINA EASTERN DIVISION No. 4:23-CV-87-D

TIMOTHY D. BEST,	)
Plaintiff,	)
v.	ORDER
	)
DEPARTMENT OF THE TREASURY, and INTERNAL REVENUE SERVICE,	)
and INTERNAL REVENUE SERVICE,	)
Defendants.	)

On October 2, 2023, Timothy D. Best ("Best" or "plaintiff") moved to vacate the judgment and grant him an extension of time to file objections to the August 10, 2023 Memorandum and Recommendation. See [D.E. 9]. The court has reviewed the motion, the orders of the court, and the record.

The court has considered Best's motion for reconsideration under the governing standard.

See Fed. R. Civ. P. 59(e); Zinkand v. Brown, 478 F.3d 634, 637 (4th Cir. 2007); Bogart v. Chapell,

396 F.3d 548, 555 (4th Cir. 2005); Pac. Ins. Co. v. Am. Nat'l Fire Ins. Co., 148 F.3d 396, 403 (4th Cir. 1998); Hughes v. Bedsole, 48 F.3d 1376, 1382 (4th Cir. 1995). The court denies the motion.

Best's motion also fails to meet Rule 60(b)'s threshold requirements and is denied as baseless. See Fed. R. Civ. P. 60(b); United States v. Williams, 56 F.4th 366, 370–73 (4th Cir. 2023); Aikens v. Ingram, 652 F.3d 496, 500–01 & n.3 (4th Cir. 2011) (en banc); Robinson v. Wix Filtration Corp. LLC, 599 F.3d 403, 412 n.12 (4th Cir. 2010); Nat'l Credit Union Admin. Bd. v. Gray, 1 F.3d 262, 264 (4th Cir. 1993).

Plaintiff's motion for reconsideration [D.E. 9] lacks merit and is DENIED. The case remains closed.

SO ORDERED. This (1) day of October, 2023.

AMES C. DEVER III

United States District Judge